



September 29, 2005

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, Massachusetts 02110

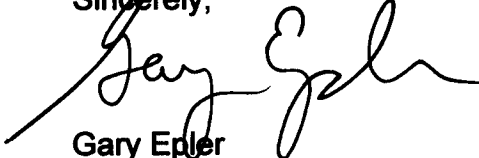
Re: Discount Rate Participation, DTE 01-106-B; Boston Edison Company, Cambridge Electric Light Company, Commonwealth Electric Company, D.T.E. 05-55; and Massachusetts Electric Company and Nantucket Electric Company, D.T.E. 05-56

Dear Secretary Cottrell:

On September 27, 2005, the Hearing Officer in the above referenced dockets issued a memorandum, requesting written comments on a proposed alternative uniform cost recovery mechanism related to the low-income discount rate. Fitchburg Gas and Electric Light Company d/b/a Unitil ("Unitil") has reviewed the proposed mechanism and finds it acceptable. While Unitil is prepared to issue tariffs with an effective date of November 1, 2005 for both its gas and electric divisions, the company would prefer that rate recovery for its electric division begin January 1, 2006, in order to coincide with other rate changes anticipated as a result of the annual rate and reconciliation filing. Rate recovery for the gas division, however, would begin with the effective date of the tariff, November 1, 2005.

Please do not hesitate to contact me directly if you have any additional questions concerning this matter.

Sincerely,



Gary Epler

Gary Epler
Senior Counsel

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cc: Service Lists DTE 01-106-B, DTE 05-55 and DTE 05-56